



PROPOSED RULE MAKING

CR-102 (June 2004)

(Implements RCW 34.05.320)

Do **NOT** use for expedited rule making**Agency:** Department of Revenue

- ☒ Preproposal Statement of Inquiry was filed as WSR 06-11-180 ; or
☐ Expedited Rule Making--Proposed notice was filed as WSR ; or
☐ Proposal is exempt under RCW 34.05.310(4).

- ☒ Original Notice
☐ Supplemental Notice to WSR
☐ Continuance of WSR

Title of rule and other identifying information: WAC 458-20-254 Recordkeeping**Hearing location(s):**

Capitol Plaza Building
4th Floor – L&P Large Conference Room
1025 Union Avenue SE
Olympia, Washington 98504

Submit written comments to:

Name: Richard Cason

Address: Post Office Box 47453
Olympia, Washington
98504-7453

e-mail RichardC@dor.wa.gov

fax (360) 586-5543

by September 26, 2006

Date: September 26, 2006 **Time:** 9:30 a.m.

Assistance for persons with disabilities: Contact Sandy Davis at (360) 725-7499 no later than 10 days before the hearing date. Deaf and hard of hearing individuals may call 1-800-451-7985 (TTY users).

Date of intended adoption: October 4, 2006
(Note: This is **NOT** the **effective** date)

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The Department is proposing changes to WAC 458-20-254 (Rule 254) to recognize that an increasing number of businesses are conducting business and maintaining records electronically. The proposed rule defines the requirements for the maintenance and retention of books, records, and other sources of information when the information is created, maintained, or generated through various computer, electronic, and/or imaging process and systems.

Reasons supporting proposal: The proposed rule provides guidance in retaining electronic records and providing electronic records to the Department. The requirements of the proposed rule are in line with the provisions of the MTC's Model Recordkeeping and Retention Regulation and Internal Revenue Service guidelines.

Statutory authority for adoption: RCW 82.32.300 and
RCW 82.01.060(2)

Statute being implemented: RCW 82.32.070**Is rule necessary because of a:**

Federal Law? ☐ Yes ☒ No
Federal Court Decision? ☐ Yes ☒ No
State Court Decision? ☐ Yes ☒ No
If yes, CITATION:

Filed: August 22, 2006**Time: 3:54 p.m.****Date****WSR: 06-17-152****Name**

Alan R. Lynn

Signature**The above information was input by DOR****Title**

Rules Coordinator

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None

Name of proponent: (person or organization)

Department of Revenue

☐ Private

☐ Public

☒ Governmental

Name of agency personnel responsible for:

Name	Office Location	Phone
Drafting..... Richard Cason	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 664-0331
Implementation.... Alan R. Lynn	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6125
Enforcement..... Janis P. Bianchi	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6147

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

☐ Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

☒ No. Explain why no statement was prepared. The proposed rule does not impose any new performance requirements or administrative burden on any small business not required by statute.

Is a cost-benefit analysis required under RCW 34.05.328?

☐ Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

☒ No: Please explain: The proposed rule is not a significant legislative rule as defined by RCW 34.05.328.

